ANNUAL REPORT

OF THE

OFFICERS

OF THE

TOWN OF LINCOLN

For the Fiscal Year Ending December 31

1945

ANNUAL REPORT

OF THE

OFFICERS

OF THE

Town of Lincoln, N. H.

YEAR ENDING

December 31, 1945

THE RECORD PRINT
Plymouth, N. H.
1946

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1945

TOWN OFFICERS

Representative
WILLIAM J. CANTON

Selectmen
JAMES MacDONALD ARTHUR SALEM
WILFRED OUILLETTE

Treasurer
FREDERIC T. MARDEN

Town Clerk
ARCHIBALD FERGUSON

Tax Collector
HUGH F. HENDERSON

School Board
DONALD BOYLE MRS. W. H. HERRICK
LEO FOLEY

Library Trustees
DR. ALLAN W. HANDY MRS. W. H. HERRICK
MRS. C. W. STEWART

Police Officer
CARL A. DAVIS

Librarian
MRS. IONE M. NORCOTT

Supervisors of Check List
CHARLES LYNCH ARTHUR LEGASSIE
FRANCIS E. MADDEN

Cemetery Trustees
FREDERIC T. MARDEN D. J. ADDISON
ARTHUR LEGASSIE

Water Commissioners
JAMES WALSH KENNETH McINNIS
E. B. SMITH

STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Lincoln High School Auditorium in said Lincoln on Tuesday, the 12th day of March, next, at nine of the clock in the forenoon to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same.

3. How much money will be raised for Police Department.

4. How much money will be raised for Fire Department.

5. How much money will be raised for Public Health Department.

6. How much money will be raised for Town Maintenance.

7. How much money will be raised for Street Lighting.

8. How much money will be raised for Miscellaneous Expense.

9. How much money will be raised for Cemetery.

10. How much money will be raised for Public Library.

11. How much money will be raised for Support of Town Poor.

12. How much money will be raised for Old Age Assistance.

13. How much money will be raised for Maintenance of Water Department.

14. How much money will be raised for White Mt. Region Association.

15. To see if the Town will vote to raise the sum of $1,500.00 and interest to take up Water Bonds due April 1, 1946.

16. To see if the Town will vote to raise the sum of $2,000.00 and interest to take up Water Bonds due July 1, 1946.

17. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

18. To see if the Town will vote to raise $142.24 for T. R. A. work, the State to contribute the sum of $568.94.

19. To see if the Town will vote to raise the sum of $2,500.00 to finish water works construction on D. W. Highway.

20. To see if the Town will vote to raise the sum of $2,500.00 to apply against the current deficit of $7,090.47.

Given under our hands and seal, this 23rd day of February, in the year of our Lord, nineteen hundred and forty-six.

JAMES MacDONALD,
ARTHUR SALEM,
WILFRED OUILLETTE,
Selectmen of Lincoln.

A true copy of Warrant—Attest:

JAMES MacDONALD,
ARTHUR SALEM,
WILFRED OUILLETTE,
Selectmen of Lincoln.

BUDGET

For January 1, 1946 to December 31, 1946

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1946 to December 31, 1946, Compared with Actual Revenue and Expenditures of the Previous Year January 1, 1945 to December 31, 1945.

Sources of Revenue

	Actual 1945	Estimate 1946
From State		
Interest and dividends tax	$ 588.11	$ 600.00
Railroad tax	38.37	38.00
Savings bank tax	673.54	675.00
Reimbursement a/c State and Federal forest lands	667.54	243.16
National forest reserve	1,469.13	2,317.90
From Local		
Business licenses	60.00	60.00
Fines and forfeits, Municipal Court	237.80	250.00
Interest received on taxes and deposits	261.14	50.00
Motor vehicle permit fees	753.63	1,000.00
Cemetery	75.00	100.00
Public health service	1,016.74	1,000.00
Filing fees	6.00	5.00
Miscellaneous	174.10	50.00
From Local Taxes Other Than Property Taxes		
Poll taxes, regular $2.00	1,096.00	1,000.00
National bank stock taxes	20.00	20.00
Total revenues from all sources except property taxes	$ 7,137.10	$ 7,409.06
Amount to be raised by property taxes		$47,427.09
Total revenues		$54,836.15

Purposes of Expenditures

	Estimate 1945	Actual 1945	Estimate 1946
Election and registration	$ 75.00	$ 81.03	$ 100.00
Town officers' salaries	1,500.00	1,499.25	1,500.00
Town officers' expenses	600.00	733.32	750.00
Police department	2,700.00	3,287.15	3,200.00
Fire department	2,000.00	2,168.90	2,200.00
Health department	1,250.00	1,752.45	1,250.00
Town maintenance	3,000.00	3,287.53	4,000.00
Street lights	1,750.00	1,349.12	1,750.00
Miscellaneous expense	600.00		600.00
Cemeteries	300.00	200.45	300.00
Library	900.00	885.47	900.00
Town poor	1,000.00	1,158.45	1,200.00
Old age assistance	500.00	423.71	500.00
Maintenance water department	200.00	98.51	400.00
Water works construction		58,165.89	2,500.00
Interest		223.11	675.00
Payment of water bonds		1,500.00	3,500.00
T. R. A.		241.38	142.24
White Mt. Regions Association	100.00	100.00	100.00
Vital statistics	50.00	83.50	75.00
Truck and snow plow		5,946.60	
County tax	2,600.00	2,210.99	2,393.91
School tax	26,800.00	26,990.78	26,800.00
	$45,925.00	$112,387.59	$54,836.15

SUMMARY OF INVENTORY

Real estate	$579,276.00
Growing wood and timber	53,610.00
Electric plants	36,050.00
Horses	2,800.00
Cows	1,875.00
Other neat stock	150.00
Hogs	200.00
Fowls	550.00
Vehicles	6,700.00
Wood and lumber	5,311.00
Gasoline pumps and tanks	2,090.00
Value of stock in trade	239,438.00
Mills and machinery	161,568.00
	$1,089,618.00

TOWN OF LINCOLN
BALANCE SHEET
As of December 31, 1945

Assets

Cash in hands of Officials:			
Treasurer	$ 1,969.53		
Tax collector	4.00		
		$ 1,973.53	
Uncollected Taxes:			
Levy of 1945	$ 1,060.00		
Levy of 1944	120.00		
Previous years	206.00		
		$ 1,386.00	
		$ 3,359.53	
Net debt		$46,590.47	
Total assets and net debt			$49,950.00

Liabilities

Accounts Owed by Town:			
Special poll taxes, uncollected, due State when collected	$ 363.00		
Collected, not paid to state	87.00		
			$ 450.00
1945-46 school appropriation balance		10,000.00	
Bonds Outstanding:			
Town of Lincoln bonds	4,500.00		
Water bonds	35,000.00		
		$39,500.00	
Total liabilities			$49,950.00
Net surplus, December 31, 1944			$18,871.76
Net debt, December 31, 1945			$46,590.47
Change in financial condition			$65,462.23

TOWN OF LINCOLN

Summary of Tax Warrant—Levy of 1945
As of December 31, 1945

Debit

Taxes Committed:			
Property	$37,961.66		
Regular polls	1,292.00		
Special polls	2,031.00		
National bank stock	20.00		
		$41,304.66	
Added Taxes			
Regular polls	14.00		
Special polls	24.00		
		$ 38.00	
Total			$41,342.66

Credit

Remittances to Treasurer:			
a/c property taxes	$37,241.16		
a/c regular polls	1,096.00		
a/c special polls	1,734.00		
a/c national bank stock	20.00		
		$40,091.16	
Abatements:			
a/c property	$ 139.50		
a/c regular polls	22.00		
a/c special polls	30.00		
		$ 191.50	
Uncollected Taxes:			
a/c property	$ 581.00		
a/c regular polls	188.00		
a/c special polls	291.00		
		$ 1,060.00	
Total			$41,342.66

TOWN OF LINCOLN

Summary of Tax Warrant—Previous Years

As of December 31, 1945

Debit

	Levy of 1944	Levy of 1943	Levy of 1942	Levies Prior to 1942
Uncollected Taxes December 31, 1944:				
Property	$ 605.50	$ 39.50	$ 17.72	
Regular polls	184.00	142.00	70.00	110.00
Special polls	285.00			
Added Taxes:				
Regular polls	8.00		2.00	4.00
Special polls		15.00		
Interest collected	17.23	6.62		
Unremitted Collection December 31, 1944			3.00	
Total	$ 1,114.73	$ 188.12	$ 92.72	$ 114.00

Credit

Remitted to Treasurer:				
a/c property	$ 605.50	$ 39.50	$ 18.72	
a/c regular polls	102.00	12.00	10.00	16.00
a/c special polls	165.00			
a/c interest	17.23	6.62		
Abatements:				
a/c regular polls	42.00	82.00		
a/c special polls	63.00			
Uncollected Taxes:				
a/c regular polls	48.00	44.00	64.00	98.00
a/c special polls	72.00			
Unremitted collections		4.00		
Total	$ 1,114.73	$ 188.12	$ 92.72	$ 114.00

TOWN PROPERTY

Library, books and equipment	$ 1,800.00
Police department, furniture and equipment	600.00
Highway department	6,500.00
Riverside cemetery	2,500.00
Water systems	91,000.00
Schools and land	85,000.00
Safe and adding machine	250.00
Fire truck	4,400.00
	$192,050.00

TOWN OF LINCOLN

Summary of Receipts and Expenditures and Proof of Treasurer's Balance

Fiscal Year Ended December 31, 1945

Balance, December 31, 1944	$33,827.14	
Receipts, January 1 to December 31, 1945	83,161.39	
	$116,988.53	
Payments, January 1 to December 31, 1945	115,019.00	
Cash book balance December 31, 1945		$ 1,969.53

Proof of Treasurer's Balance

Balance as per statement Pemigewasset National Bank December 31, 1945	$ 9,235.04	
Less: checks outstanding	7,943.51	
	$ 1,291.53	
Cash on hand	678.00	
Reconciled bank balance, December 31, 1945		$ 1,969.53

TOWN OF LINCOLN

Classified Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1945

Receipts

From Local Taxes		
Current Year:		
Property taxes collected	$37,241.16	
Regular polls collected	1,096.00	
Special polls collected	1,734.00	
National bank stock taxes collected	20.00	
		$40,091.16
Prior Years:		
Property taxes collected	$ 663.72	
Regular polls collected	140.00	
Special polls collected	165.00	
		$ 968.72
Abatements:		
Current year Property and polls	$ 191.50	
Previous years property and polls	187.00	
		$ 378.50
Interest collected		$ 23.85
From State of New Hampshire		
Interest and dividend tax	$ 588.11	
Railroad tax	38.37	
Savings bank tax	673.54	
State and federal lands reimbursement	667.54	
Forest reserve	1,469.13	
Bounties	7.50	
		$ 3,444.19

From Local Sources		
Motor vehicle permits	$ 753.63	
Dog licenses	198.00	
Business licenses	60.00	
Filing fees	6.00	
Municipal court	237.80	
Interest on deposits	237.29	
Sale of town property	70.00	
Departmental Income:		
Health department	1,016.74	
Cemeteries	75.00	
Fire department	38.00	
Refunds:		
Telephone, town officers' expense	.75	
Relief reimbursements	482.16	
Water construction	47.85	
Dog damage	22.00	
Town maintenance	9.75	
		$ 3,254.97
Water bonds issued		$35,000.00
Total receipts from all sources		$83,161.39
Balance on hand, January 1, 1945		33,827.14
Total		$116,988.53

Expenditures

General Government		
Town officers' salaries	$ 1,199.25	
Town officers' expenses	733.32	
Election and registration	81.03	
Municipal Court	300.00	
		$ 2,313.60
Protection of Persons and Property		
Police department	$ 3,287.15	
Fire department	2,198.90	
Bounties	2.50	
Damage by dogs	42.25	
		$ 5,530.80
Health		
Health department	$ 1,802.45	
Vital statistics	33.50	
		$ 1,835.95
Highways and Bridges		
Summer maintenance	$ 1,827.59	
Winter maintenance	1,459.94	
Street lighting	1,349.12	
Town road aid	241.38	
		$ 4,878.03
Libraries		
		$ 885.47
Public Welfare		
Old age assistance	$ 423.71	
Town poor	1,485.61	
		$ 1,909.32
Public Service Enterprises		
Water utility	$ 98.51	
Cemeteries	200.45	
		$ 298.96

Unclassified		
White Mt. Region Association	$ 100.00	
Abatements	378.50	
Poll tax refunds	9.00	
		$ 487.50
Interest		
Paid on bonds		$ 223.11
New Construction and Permanent Improvements		
Water construction project	$58,195.89	
New equipment, highway	5,946.60	
		$64,142.49
Indebtedness		
Payments on bonded debt		$ 1,500.00
Other Governmental Divisions		
Special poll taxes @ $3.00 paid to state	$ 1,812.00	
County tax	2,210.99	
School District:		
1945 appropriation	10,000.00	
1945 appropriation	16,800.00	
1944 dog licenses	12.35	
1945 dog licenses	178.25	
		$31,013.77
Total expenditures		$115,019.00
Cash on hand, December 31, 1945		1,969.53
Grand total		$116,988.53

SUMMARY OF PAYMENTS

Town Officers' Salaries

D. J. Walsh, Justice	$ 300.00
James MacDonald, selectman	225.00
Arthur Salem, selectman	175.00
Wilfred Ouillette, selectman	175.00
James MacDonald, overseer of poor	50.00
H. F. Henderson, tax collector	200.00
T. B. Moore, moderator	25.00
Frederic T. Marden, treasurer	100.00
Archibald Ferguson, town clerk	50.00
Archibald Ferguson, town clerk fees	79.25
C. B. Lynch, supervisor	25.00
Francis E. Madden, supervisor	25.00
Arthur Legassie, supervisor	25.00
Frederic T. Marden, cemetery trustee	15.00
D. J. Addison, cemetery trustee	15.00
Arthur Legassie, cemetery trustee	15.00
	$ 1,499.25

Town Officers' Expenses

The Parker-Young Co., rent and supplies	$ 157.29
Record Print, printing	162.05
G. Allen Putnam Agency, bonding town officers	87.50
N. H. Assessors Association, dues	2.00
R. R. Stanley Agency, insurance	2.80
New England Tel. & Tel. Co., telephone	38.75
N. H. State Tax Commission, auditing	56.50
Anna D. Proctor, transfer	.10
F. J. Shores, transfers	12.37
Fred L. Tower Co., N. H. Register	6.00
Edson C. Eastman, supplies	31.74
C. Murray Sawyer, expense special town meeting	3.20
Peter Beaudin, bulletin board	10.00
U. S. Auto Guide, guide book	5.50
P. & F. Corbin Co., keys	2.70

James MacDonald, one day to Plymouth	5.00
James MacDonald, one day to Manchester and expense	13.28
Wilfred Ouillette, one day to Plymouth	5.00
Wilfred Ouillette, one day to Manchester	5.00
Arthur Salem, one day, car and expense for 4 to Plymouth	13.50
Arthur Salem, one day, car and expense for 3 to Manchester	49.30
H. F. Henderson, one day to Plymouth	5.00
H. F. Henderson, expenses for year	16.73
Archibald Ferguson, expenses for year	34.50
Postage	5.51
John Doherty, delivering town reports	2.00
	$ 733.32

Election and Registration

The Parker-Young Co., labor on booths, etc.	$ 6.53
Record Print, printing ballots	8.00
Ernest Dion, lunches 1944	17.50
Ernest Dion, lunches 1945	25.00
Juliet Lessard, ballot clerk	6.00
Margaret MacDonald, ballot clerk	6.00
Helena Doherty, ballot clerk	6.00
Elizabeth Canton, ballot clerk	6.00
	$ 81.03

Police Department

The Parker-Young Co., rent, lights and supplies	$ 134.39
N. E. Tel. &Tel. Co., telephone	77.10
N. H. Police Retirement Board	23.35
Edson C. Eastman, supplies	12.94
Federal Laboratories, fingerprint kit	29.95
George Pooler, salary	169.50
Carl A. Davis, salary	1,860.00
Carl A. Davis, car expenses	364.02
Fred Charron, special police	504.15
Louis Emerson, special police	78.00

Patrick Roy, special police	17.25
Arthur Asselin, special police	10.50
Neil McInnis, special police	6.00
	$ 3,287.15

Fire Department

The Parker-Young Co., supplies, etc.	$ 111.99
N. E. Tel. & Tel. Co.,	43.55
Fire Protection Co., equipment	205.35
Railway Express Agency	5.54
R. W. Haskell, supplies	13.50
State of N. H., fire tools	87.50
Francis E. Madden, insurance on fire truck	235.10
Kenneth McInnis, expense to Lebanon	9.76
Patrick Roy, car and expense to Lebanon	25.28
Kenneth McInnis, fire chief salary	196.00
Patrick Roy, assistant fire chief salary	152.00
Fred Charron, fireman salary	100.00
Raymond Goss, fireman salary	100.00
William MacDonald, fireman salary	100.00
Joseph Theriault, fireman salary	100.00
Dan Donovan, fireman salary	100.00
Charles Boyle, fireman salary	100.00
Arthur Asselin, fireman salary	100.00
Bertram Albee, fireman salary	100.00
Louis Hamnett, fireman salary	100.00
Neil McInnis, fireman salary	100.00
Carl A. Davis, fireman salary	83.33
	$ 2,168.90

Vital Statistics

Dr. A. W. Handy, services for year	$ 50.00
Archibald Ferguson, recording births, deaths and marriages	33.50
	$ 83.50

Street Lighting

The Parker-Young Co., power and lamps	$ 1,349.12

Library

The Parker-Young Co., fuel, lights and supplies	$	70.16
Ione Norcott, salary		300.00
Dominic Blanchard, janitor salary		100.00
R. R. Stanley Agency, insurance on contents, 3 years		125.00
H. R. Huntting Co., books		251.56
Moore-Cottrell Agency, magazines		38.75
	$	885.47

Old Age Assistance

N. H. State Welfare Department	$	423.71

Cemeteries

The Parker-Young Co., supplies	$	10.45
Henry Binnette, labor		190.00
	$	200.45

Town Relief

The Parker-Young Co., food, rent, lights and fuel	$	487.57
E. G. Mosco, M. Kelly, board and room		300.00
E. G. Mosco, George Watling board and room		163.55
State Cancer Commission, I. J. Gaudet case		74.45
Chester F. Meacham, I. J. Gaudet case		35.79
C. B. Titus, fuel oil		5.20
Dr. L. B. Copenhaver, services		20.00
Dr. A. W. Handy, services		18.00
Carl A. Davis, expenses to Concord and Berlin		24.80
Expense on Robert Nolette case		20.00
Bus and railroad fares		9.09
	$	1,158.45

Water Department

The Parker-Young Co., supplies	$	42.82
E. B. Smith, services		35.00

Louis Araldi, labor	10.40
James Walsh, supplies	10.29
	$ 98.51

Tax Abatements

H. F. Henderson, poll taxes	$ 239.00
H. F. Henderson, property taxes	139.50
	$ 378.50

White Mt. Regions Association

Appropriation	$ 100.00

Interest

First National Bank of Boston, water bonds	$ 223.11

Payment on Bonds

First National Bank of Boston, water bonds	$ 1,500.00

County Tax

Grafton County 1945 tax	$ 2,210.99

Truck and Snow Plow

Construction Equipment Co.	$ 5,890.00
C. V. Doherty, car and expenses for 3 to Manchester	37.10
Louis Hamnett, 1 day to Manchester	11.50
Guy Hiltz, 1 day to Manchester	8.00
	$ 5,946.60

Lincoln School District

Payment on account 1945 appropriation	$16,800.00
Balance due on 1944 dog taxes	12.53
1945 dog taxes	178.25
	$16,990.78

Town Maintenance, Summer

The Parker-Young Co., gas, oil, parts and labor	$ 339.15
Berger Metal Culvert Co., culvert pipe	31.00
F. S. Willey Co., trucking	3.83
Francis E. Madden, insurance on truck	38.00
State of N. H., tar patch	157.05
Joseph Boyle, labor	45.00
George McGee, labor	66.50
Lincoln Emery, labor	103.13
Henry LaRue, labor and use of truck	160.00
William Mayhew, labor	105.10
Richard White, labor	52.50
Joseph McCaffrey, labor	32.10
James Doherty, labor	35.10
Charles Hickey, labor	11.40
Kenneth McInnis, labor	1.50
Wilfred Ouillette, labor	6.00
Maurice Clark, Jr., labor	73.50
David Lessard, labor	112.50
Robert Marceau, labor	22.20
Louis Araldi, labor	160.23
Dominic Blanchard, labor	61.20
William Araldi, labor	37.20
John Martin, labor	54.60
William Boyle, labor	114.00
Armand Godin, labor	4.80
	$ 1,827.59

Town Maintenance, Winter

The Parker-Young Co., gas, oil, parts and labor	$ 703.98
Herbert Hiltz, plowing	211.00
State of N. H., plowing	256.50
Dubl-Test Supply Co., snow fence posts	75.46
Clinton Hamnett, labor	66.67
Mike Mullaley, labor	21.35
Dominic Blanchard, labor	34.70
R. W. Thompson, labor	27.80
Louis Araldi, labor	23.08

Henry LaRue, labor and truck	34.00
Lincoln Emery, labor	3.00
Joseph McCaffrey, labor	2.40
	$ 1,459.94
Total town maintenance	$ 3,287.53

New Water Construction

Johns-Mansville Sales Corp., 20,600 ft. pipe	$20,759.95
W. C. Ferguson, contractor	30,181.90
Hydrant, valves, fittings and misc- supplies	5,144.05
The Parker-Young Co., labor and supplies	821.88
Lawrence E. Smith, services and car expense	483.18
Freight and trucking	175.28
First National Bank of Boston expense on water bonds	300.00
Miscellaneous expense, telephone, labor, etc.	299.65
	$58,165.89

TOWN CLERK'S REPORT

1944-45 auto permits, Nos. 59305-59308 (4)	$ 2.74	
1945 auto permits, Nos. 63401-63713 (313)	750.89	$ 753.63
1945 dog licenses, male 74	$ 148.00	
dog licenses, female 5	25.00	
	$ 173.00	$ 173.00
1945 kennel tax		25.00
1945 bowling alley license		60.00
1945 filing fees		6.00
Total		$ 1,017.63

1945 Marriages	13
1945 Births	38
1945 Deaths	16

ARCHIBALD FERGUSON,
Town Clerk.

MUNICIPAL COURT

Annual Report for Year Ending, December 31, 1945

Debit

Received from fines and fees	$ 747.73		
Received from mittimus issued	83.20		
Total debit		$	830.93

Credit

Paid to			
Motor Vehicle Department	$ 118.50		
Fish & Game Department	7.00		
Arresting officers	459.70		
Town treasurer	237.80		
Edson C. Eastman	6.43		
Lincoln postoffice (postage)	1.50		
Total credits		$	830.93

Number of cases in Court 105

REPORT OF LINCOLN PUBLIC LIBRARY

For Year January 1, 1945 to December 31, 1945

Books Circulated

Adult, fiction	3,183
Juvenile, fiction	2,148
Adult, non-fiction	600
Juvenile, non-fiction	324
Total	6,255
Adult, periodicals	539
Juvenile, periodicals	211
Total	750

IONE M. NORCOTT,

Librarian.

PUBLIC HEALTH NURSE'S REPORT

Lincoln, New Hampshire

December 31, 1944—December 31, 1945

A. Maternity Service	
Cases admitted to antepartum service	26
Field nursing visits	55
Cases given nursing service at delivery	16
Cases admitted to postpartum nursing service	19
Field nursing visits to postpartum cases	104
B. Infant Hygiene	
Individuals admitted to nursing service	41
Field nursing visits	572
To individuals under one month	209
To individuals one month to a year	363
C. School Hygiene	
Individuals admitted to nursing service	22
Field nursing visits	25
D. School Hygiene	
Individuals admitted to nursing service	20
Field nursing visits	12
E. Morbidity Service	
Admission to service	66
Field nursing visits	283
F. Crippled Children Service	
Admissions	1
Field visits	5
G. Unclassified Visits	
Collection of bills, welfare, etc.	157
Total visits to home in behalf of patients	1,238
Total visits to Woodstock and North Woodstock	680
Grand total	1,918

Respectfully submitted,

NORA PARENT, R. N.

LINCOLN SCHOOL DISTRICT REPORT, 1945-1946

DISTRICT OFFICERS

School Board

Donald J. Boyle	Term expires 1946
Mrs. Faith Herrick, Secretary	Term expires 1947
Leo P. Foley, Chairman	Term expires 1948

Other District Officers

Thomas B. Moore	Moderator
John Boyle	Truant Officer
Mrs. Sadie Brooks	Clerk
William A. Lynch	Treasurer
Ronald A. Perham	Superintendent of Schools

School Calendar

* Term Opens	September 5, 1945
Duration in weeks	15
Term closes	December 21, 1945
Recess of twelve days	
Term opens	January 2, 1946
Duration in weeks	7
Term closes	February 15, 1946
Recess of nine days	
Term opens	February 25, 1946
Duration in weeks	8
Term closes	April 19, 1946
Recess of nine days	
Term opens	April 29, 1946
Duration in weeks	7
Term closes	June 14, 1946
High school graduation	June 14, 1946

Holidays

Armistice Day; Thanksgiving Day; and Friday following; Washington's Birthday; Memorial Day.

* Opening of school delayed to September 17, because of scarlet fever.

TOWN OF LINCOLN

SCHOOL WARRANT

The State of New Hampshire

To the Inhabitants of the School District in the Town of Lincoln, qualified to vote in District Affairs:

You are hereby notified to meet at the High School Auditorium in said District on the twenty-sixth day of March, 1946, at seven o'clock in the afternoon to act upon the following subjects:

1. To choose a Moderator for the coming year.

2. To choose a Clerk for the ensuing year.

3. To choose a Member of the School Board for the ensuing three years.

4. To choose a Treasurer for the ensuing year.

5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the District.

6. To hear the reports of Agents, Auditors, Committees, or officers heretofore chosen, and pass any vote relating thereto.

7. To choose Agents, Auditors and Committees in relation to any subject embraced in this Warrant.

8. To see if the District will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the District, as determined by the School Board in its annual report.

9. To transact any other business which may legally come before the meeting.

Given under our hand at said Lincoln this 20th day of February, 1946.

LEO P. FOLEY,

DONALD J. BOYLE,

MRS. FAITH HERRICK,

School Board of Lincoln.

FINANCIAL REPORT

For the Fiscal Year Ending June 30, 1945

Receipts

From Selectmen:		
For support of schools	$26,800.00	
For payment of tuition	705.30	
		$27,505.30
From Sources Other Than Taxation:		
State aid	$ 3,267.90	
Federal aid	274.64	
Dog licenses	133.78	
Elementary school tuitions	57.00	
Other receipts	1,055.15	
		$ 4,788.47
Total receipts from all sources		$32,293.77
Cash on hand, July 1, 1944		$ 837.42
Grand total		$33,131.19

Payments

Orders of the school board	$30,874.33	
Cash on hand, June 30, 1945	2,265.56	
Grand total		$33,131.19

EXPENDITURES

Administration:

District officers' salaries		$ 185.00	
Superintendent's excess salary		650.00	
Truant officers		20.00	
Expenses of administration		284.74	
			$ 1,139.74

Instruction:

Teachers' salaries			
High	$ 8,581.96		
Elementary	10,125.14		
		$18,707.10	
Text books			
High	108.29		
Elementary	224.98		
		$ 333.27	
Scholars' supplies			
High	326.72		
Elementary	346.38		
		$ 673.10	
Flags and appurtenances			
High	3.31		
Elementary	4.23		
		$ 7.54	
Other expenses of instruction			
High	321.74		
Elementary	47.45		
		$ 369.19	
			$20,090.20

Operation of Plant:

Janitors' salaries			
High	685.10		
Elementary	808.30		
		$ 1,493.40	

Fuel			
High	640.84		
Elementary	1,398.69		
		$ 2,039.53	
Janitors' Supplies, Etc.			
High	435.68		
Elementary	242.36		
		$ 678.04	
Minor repairs and expenses			
High	293.39		
Elementary	146.89		
		$ 440.28	$ 4,651.25
Auxiliary Agencies and Special Activities			
Health			
High	20.00		
Elementary	200.00		
		$ 220.00	
Transportation of pupils		855.00	
Other Special Activities			
Elementary		100.00	
			$ 1,175.00
Fixed Charges			
State wide supervision		596.00	
Insurance		709.76	
			$ 1,305.76
Debt and Interest			
Payment on principal		2,000.00	
Payment on interest		460.00	
			$ 2,460.00
Previous year's bills paid			52.38
			$30,874.33
Cash on hand, June 30, 1945			2,256.86
Total			$33,131.19

BALANCE SHEET

Lincoln School District

Assets		
Cash on hand, June 30, 1945	$ 2,256.86	$ 2,256.86
Net debt		6,743.14
Grand total		$ 9,000.00
Liabilities		
Bonds outstanding		$ 9,000.00
Total liabilities		$ 9,000.00
Grand total		$ 9,000.00

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1945

Cash on hand, June 30, 1944		$ 837.42
Received from Selectmen:		
Appropriations for current year	26,800.00	
Dog tax	133.78	
Received from State Treasurer:		
State aid	3,267.90	
Federal aid	3,542.54	
Received from all other sources	1,817.45	
		$32,293.77
Total amount available for fiscal year		$33,131.19
Less school board orders paid		30,874.33
Balance on hand as of June 30, 1945		$ 2,256.86

WILLIAM A. LYNCH,
District Treasurer.

July 7, 1945.

SCHOOL BOARD'S ESTIMATE FOR 1946-1947

School Board's statement of amounts required to support public schools and meet other statutory obligations of the District for the fiscal year beginning July 1, 1946.

Detailed Statement of Expenditures

	High School.	Elementary Schools	
Support of Schools			
Teachers' salaries	$ 9,100.00	$11,350.00	
Text books	200.00	350.00	
Scholars' supplies	300.00	400.00	
Flags and appurtenances	5.00	5.00	
Other expenses of instruction	150.00	100.00	
Janitor service	800.00	800.00	
Fuel	1,000.00	1,000.00	
Water, light, janitors' supplies	360.00	290.00	
Minor repairs and expenses	200.00	200.00	
Health supervision	100.00	300.00	
Transportation of pupils		900.00	
Other special activities	130.00	30.00	
	$12,345.00	$15,725.00	
Total			$28,070.00
Other Statutory Requirements			
Salaries of district officers		$ 188.00	
Truant officer and school census		20.00	
Payment of tuition in high schools			
Superintendent's excess salary		755.81	
Payment of district debt		1,000.00	
Per capita tax		542.00	
Interest on district debt		340.00	
Other obligations imposed by law		1,163.69	
			$ 4,009.50
Total amount required to meet school board's budget			$32,079.50

Estimated Income of District

Balance, June 30, 1945 (estimate)	$ 1,800.00	
State aid (December 1945 allotment)	2,500.00	
Dog tax (estimate)	100.00	
High school tuition receipts (estimate)	700.00	
Federal aid	200.00	
Deduct total estimated income (not raised by taxation)		$ 5,300.00
Assessment required to balance school board's budget		$26,779.50
Total assessment required to cover budget and appropriations		$26,800.00

We recommend that the District raise and appropriate the sum of $26,800.00 for the school year 1946-1947.

Respectfully submitted,

LEO P. FOLEY,
DONALD J. BOYLE,
MRS. FAITH HERRICK,
School Board.

ATHLETIC ACCOUNT

September 1944—July 1945

Debits

*Horace Partridge	$ 65.19
*A. T. S. Company	100.54
*Brine	32.18
Red Cross	186.60
Tax	104.56
Referee	82.50
Travel	155.50
Durham	75.00
Incidentals	5.73
Cleaning	20.00
Dr. Handy	3.80
Postage, telephone & telegraph	11.59
Gum, oranges, etc.	16.26
Repair of equipment	5.00
Paid for equipment	8.90
Firestone	5.55
	$ 878.90
Pupil equipment bought and paid for	$ 330.99
	$ 1,209.89
Balance (cash)	$ 326.79
	$ 1,536.68

Credits

Balance	$ 244.99
Received for equipment	8.00
Gate at basket ball	506.00
Red Cross gate	234.50
Student passes	6.52
Gift	1.16
Baseball collection	39.52

School district	100.00
Sale of equipment	330.99
Tournament	65.00
	$1,536.68

* Of the total spent for equipment, $20.24 is on credit at A. T. S. Company as part payment on two basketballs to be delivered in the fall. $34.00 is in new baseballs bought for next year. $25.00 in personal equipment for the athletic teams to be purchased by the pupils next year. $12.00 in the price of a basketball already delivered for use next year. This makes a total of $94.24 worth of equipment purchased for use next year.

LINCOLN PUBLIC HEALTH DEPARTMENT

Receipts

Cash received:		
Nursing fees		
Lincoln	$ 155.55	
Woodstock	161.19	
		$ 316.74
Lincoln school district		200.00
Town of Woodstock		300.00
Woodstock school district		200.00
Total cash		$ 1,016.74
Appropriation:		
Town of Lincoln		$ 1,250.00
Total funds available		$ 2,266.74

Disbursements

Nurse's salary		$ 1,355.00
Car:		
Operating	$ 287.56	
Insurance	50.73	$ 338.29
Telephone		15.42
Postage		2.83
Cod Liver oil		30.60
Drugs and first aid supplies		10.31
Total		$ 1,752.45
Balance on hand		$ 514.29
		$ 2,266.74

LAWRENCE E. SMITH,
Secretary.

PUBLIC HEALTH NURSE'S SCHOOL REPORT

Lincoln, New Hampshire

December 31, 1944—December 31, 1945

Visits to Schools

Lincoln high	26
Lincoln grammar	106

	Grammar	High
Number of children examined	190	63
Number found with defective teeth	67	11
Number found with defective tonsils	18	2
Number found with defective vision	20	8
Pediculosis	2	0
Defective hearing	2	1
Defective breathing	5	1
Defective speech	4	1
Orthopedic defects	0	1
Bad posture	7	5

Cod liver oil was given to the first four grades in Grammar School during the winter months. Optical clinics are being held at the present time by Dr. Hall of Littleton.

The pupils of the High School were examined by Dr. A. W. Handy. The pupils of the Grammar School will be examined during the remaining part of the winter.

Respectfully submitted,

NORA PARENT, R. N.,

Vital Statistics

Births Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1945.

Date of Birth 1944	Name of Child (if any)	Sex	Liv. or S'brn	No. of Child	Color	Name of Father	Maiden Name of Mother	Color of Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
Jan 6	Joseph	M	L	2	W	Floyd J LaMott	Loretta E St Cyr	W	Lincoln	Paper finisher	No Haverhill	Long Pond Me
Feb 4	Paul Everett	M	L	2	W	Burton H Larue	Mayford A Courser	W	Lincoln	Garage mechanic	Island Pond Vt	Johnson Vt
Feb 14	Priscilla Katherine	F	L	1	W	Gerald L Perry Jr	Marjorie K Filkins	W	Lincoln	U S Army	Johnstown Pa	New York N Y
Feb 21	Peter Allan	M	L	3	W	Allan Ward Handy	Bertha E Schwenk	W	Lincoln	Physician	Barre Mass	Tunbridge Vt
Mar 2	Frances Roberta	F	L	2	W	Robert F Chase	Gertrude Rannacher	W	Lincoln	Paper tester	No Woodstock	Lincoln
Mar 16	Cynthia Louise	F	L	1	W	Gardner E Duvall	Gertrude C Johnson	W	Lincoln	Electrician	Newton Mass	Lincoln
Apr 1	James Gerald	M	L	2	W	Henry A Landry	Rene B Thompson	W	Lincoln	Wood worker	Berlin N H	Littleton
Apr 10	Ann Carrol	F	S	4	W	Ernest G Goodbout	Delma C Nowe	W	Lincoln	Engineer	Quebec Can	Landaff
Apr 23	John Brian	M	L	3	W	Bertram E Albee	Viola B LaBrecque	W	Lincoln	Truck driver	South Troy Vt	Lincoln
Apr 28	Nathan Irving	M	L	5	W	Irving R Haynes	Helena E Connery	W	Lincoln	Repairman	Lyman	Fort Edward N Y
May 5	Nancy Yvette	F	L	2	W	Gerald J Gosselin	Rosa M Cusson	W	Lincoln	Mill employee	Canada	Berlin
May 2	David Peter	M	L	5	W	Patrick A Theriault	Angelina Chiasson	W	Lincoln	Millwright	Lynn Mass	Caraquet N B
May 3	James Israel Stephen	M	L	4	W	Joseph S Bujeaud	Lucienne Arsenault	W	Lincoln	Paper mill worker	Berlin	Bonaventure Q Can
May 11	Theresa Pauline	F	L	11		Louis S Bedard	Irene Mary Stone	W	Lincoln	Truck driver	Woodsville	Glover Vt
May 27	William George	M	L		W	William Smith	Eleanor McIntyre	W	Lincoln		Taunton Mass	Lincoln
June 18	Chester Morgan	M	L	6	W	Robert F Nolette	Flossina I Guernsey	W	Lincoln	Laborer	P Quebec Can	Lincoln
June 19	Judith Helen	F	L	4	W	Francis E Madden	Isabel M Boyle	W	Lincoln	Paper maker	Boston Mass	Lincoln
June 20	Phyllis Ann	F	L	1	W	Preston G Boyce	Ruth E Benton	W	Lincoln	State forestry	Thornton	North Woodstock
July 15	Clarence Rans' Edw Jr	M	L	1	W	Clarence Cushing	Joyce E LaBrecque	W	Lincoln	U S Navy	Northfield	Lincoln
July 16	Kathleen Ellen	F	L	1	W	Walter J Welsh	Margaret E Ward	W	Lincoln	Machinist	No Woodstock	Bellows Falls Vt
July 30	Gretchen Jane	F	L	3	W	Martin A Brown Jr	Ann Marie Therese	W	Lincoln	Timberland executive	Winchester Mass	Northampton Mass
Aug 13	David Allen	M	L	1	W	Roger W Thompson	Margaret M Landry	W	Lincoln	U S Army	No Woodstock	Lowell
Aug 6	John Thomas	M	L	5	W	Arthur T Goodwin	Julia M Sellingham	W	Lincoln	Millwright	Lisbon	Woodstock
Sept 15	Donna Rae	F	L	1	W	Raymond Cormier	Audrey B Gorham	W	Lincoln	U S Navy	Lowell Mass	Detroit Mich
Sept 3	Dana Lewis	M	L	4	W	Martin B Graham	Alita May Moore	W	Lincoln	Scaler	Boston Mass	West Stewartstown
Sept 16	Virginia Evelyn	F	L	4		William M Paul	Grace R Lemere	W	Lincoln	Laborer	Barton Vt	St Johnsbury Vt
Oct 4	Leslie Paul	M	L	7	W	Albany Chiasson	Marjorie A Santaw	W	Lincoln	Acid mkr paper mill	Caraquet N B Can	Mansonville Que Can
Oct 11	Jeanette Ann Marie	F	L	2	W	Alfred Baillargeon	Blanch R Hamel	W	Lincoln	Truck driver	Berlin	Berlin
Oct 22	Harold Joseph	M	L	7	W	Perley G Yeaton	Grace J Magoon	W	Lincoln	Farmer	Northwood Narrows	West Corinth Vt
Oct 7	Robert Lennie	M	L	1	W	Leo Goodwin	Doris Irene Dumais	W	Lincoln	Bus driver	Unknown	Skowhegan Me
Oct 27	Claudia Ann	F	L	1	W	George S Bishop	Mary T MacDonald	W	Lincoln	Truck driver	Boston Mass	Lincoln
Oct 30	Eugene Philip	M	L	1	W	Eugene T Bruni	Frances I McMorran	W	Lincoln	Railway inspector	Philadelphia Pa	Lincoln
Nov 16	Arlene Dora	F	L	5	W	Romeo J St Cyr	Lauri G Bourassa	W	Lincoln	Carpenter	Jackman Me	St Flora Que Can
Nov 12	Janet Mary	F	L	2	W	Patrick S Doran	Rita B Bujaud	W	Lincoln	Backtender paper ml	Frampton Que	Berlin
Nov 27	Roger Max	M	L	2	W	Max A Archambault	Helen M Neill	W	Lincoln	Acid maker	Fairfield Vt	Johnson Vt
Dec 4	Mary Therese Dora C	F	L	2	W	Charles A Lapointe	Mary R Henault	W	Lincoln	Oiler paper mill	Rumford Me	St Helen Que
Dec 12	Peter James	M	L	2	W	Adrien P Tardif	Mary E Walsh	W	Lincoln	Truck driver	Lincoln	Lincoln
Dec 27	Albert Ronald	M	L	7	W	Joseph N Haynes	Clara L Sawyer	W	Lincoln	Carpenter	Norton Mills Vt	No Woodstock

Marriages Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1945.

1945	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Age in years	Color of each	Occupation of Groom and Bride	Place of Birth of each	Names of Parents	Birthplace of Parents	Times married	Name, Residence and official station of person by whom married
Jan 8	Clifford J O'Rourke	Lincoln	25	W	U S Army	Lincoln	Daniel O'Rourke	St Malachie Can	1	J E Cahalane
							Malvina Hache	N B Can		Catholic Priest
	Helena H Lynch	Lincoln	22	W	Tel Operator	Lincoln	John B Lynch	St Sylvester Can	1	Lincoln
							Catherine Magee	St Sylvester Can		
Jan 13	Donald A Adams	Lincoln	19	W	Sawmill Wkr	W Plymouth	Unknown		1	William Sinclair
							Unknown			Clergyman
	Elsie Mae Robie	Lincoln	17	W	At Home	Rumney	John F Robie	Warren	1	Lincoln
							Elizabeth Bacon	Rumney		
Feb 10	Albert C Bellerose	Lincoln	18	W	Paper mill wkr	Lincoln	Albert Bellerose	Woodstock	1	J E Cahalane
							Regina O LaBrecque	Saco Me		Catholic Priest
	Inez Elenor Kenney	Lincoln	19	W	Paper mill wkr	Perry N Y	Edward A Kenney	Perry N Y	1	Lincoln
							Grace E Sellingham	Woodstock		
Feb 24	Walter J Welsh	Lincoln	22	W	Paper maker	No Woodstock	James Welsh	Scotland	1	William Sinclair
							Ellie Constantine	Thornton		Clergyman
	Margaret E Ward	No Woodstock	24	W	Cutter Girl	Bellows Falls Vt	Omer O Ward	Holland Vt	1	Lincoln
							Nellie I Avery	Corinth Vt		
Mar 31	Kenneth W Chase	Lincoln	36	W	U S Army	Kentville N C	Warren L Chase	Wolfville N C	1	William Sinclair
							Violet Leavitt	Canada		Clergyman
	Vera Mabel Davis	Lincoln	44	W	Housework	Braintree Vt	Eugene F Ladue	Wolcott Vt	2	Lincoln
							Bernice Stevens	Chelsea Vt		
June 13	Joyce E LaBrecque	Lincoln	15	W	At Home	Lincoln	Wilfred LaBrecque	Nashua	1	Jas C Muchmore
							Margaret Littlefield	Sanford Me		Justice of Peace
	Clarence R Cushing	Lincoln	18	W	U S Navy	Tilton	Lee Cushing	Belvedere Vt	1	No Woodstock
							Edna Hill	Everett Mass		
July 31	Ray Wm Rannacher	Lincoln	22	W	Paper mill wkr	Lincoln	Rudolph Rannacher	Austria	1	J E Cahalane
							Elizabeth Grono	Norton Mass		Catholic Priest
	Rita Anne Cloutier	Lincoln	20	W	Cutter Girl	Dixville Que Can	Victor Cloutier	Dixville Que Can	1	Lincoln
							Eva Major	Dixville Que Can		

MARRIAGES—Continued.

July 23	Patrick Reardon	Lincoln	23	W	U S A A F	Gloucester Mass	Harry J Reardon	St Pierre Migelon	1	J E Cahalane Catholic Priest
	Katherine Connery	Lincoln	20	W	Clerk WPB	Lincoln	Catherine M Bushey	Essex Mass	1	Lincoln
							Perley T Connery	Sugar Hill		
							Eva Fountaine	Lewiston Me		
Aug 14	James F Grennan	Lincoln	49	W	Teamster	Charlestown Mass	James Grennan	Ireland	1	John C Prince Clergyman
	Sadie L McTevier	Plymouth	42	W	Waitress	Plymouth	Delia Wall	Ireland	3	Plymouth
							Arthur Adams	No Haverhill		
							Stella Rowen	Dorchester		
Sept 17	Wallace Strickland	Lincoln	32	W	U S Army	Lincoln	Archie B Strickland	Newport	1	Robert N Foster Clergyman
							Stella Mae Pollard	Lincoln		
	Shirley P Horne	Berlin	20	W	At Home	Berlin	Robert E Horne	Berlin	1	Gorham
							Marion Savoie	Neguac N B		
Sept 28	Wilbur John Parker	Epsom	22	W	U S Navy	Castleton Vt	William R Parker	Middleton Vt	1	William Sinclair Clergyman
							Gertrude A Parker	Tyson Vt		
	Shirley Rannacher	Lincoln	18	W	Cutter Girl	Lincoln	Rudolph Rannacher	Austria	1	Lincoln
							Elizabeth Grono	Norton Mass		
Oct 6	Mark W Gillman	San Francisco Cal	22	W	U S Navy	San Francisco Cal	Kim Lewis Gillman	St Louis Mo	1	J E Cahalane Catholic Priest
							Juliet E Stokes	San Francisco Cal		
	Gertrude MacDonald	Lincoln	22	W	Nurse	Lincoln	James L MacDonald	Groveton	1	Lincoln
							Rose Eva Lefebvre	Canada		
Nov 22	George H Woodard	Watertown N Y	42	W	U S Navy	Pamelia N Y	Frank Woodard	Worth N Y	2	Willim Sinclair Clergyman
							Lois Kimball	Vermont		
	Gertrude M LaRue	Lincoln	41	W	Machine op	Lincoln	Henry W LaRue	Canada	2	Lincoln
							Miriam A Eryou	Vermont		

Deaths Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1945.

Date—1945	Name and Surname of Deceased	Age			Place of Birth	Sex and Cond'n			Occupation	Place of Birth Father	Place of Birth Mother	Name of Father	Maiden Name of Mother
		Years	Month	Days		Single, mar. w	Color	Male, Female					
Jan 7	Joseph LaMott			1	Littleton	M				Haverhill	Long Pond Me	Floyd J LaMott	Loretta St Cyr
Jan 5	Etta May Mitten	60	6	11	E Fairfi'd Vt	F	W	M	Housewife	Canada	E Fairfield Vt	Frederick Robinson	Ida Sherwood
Jan 17	Violet Chase	59	7	15	Canada	F	W	M	Housewife	Canada	Canada	Edwin Leavitt	Nancy Jackson
Apr 10	Ann Carrol Goodbout	Stillborn			Lincoln	F	W			Canada	Landaff	Ernest G Goodbout	Delma C Nowe
Apr 26	Mary A Strickland	54	1	23	Lincoln	F	W	M	Housewife	Lincoln	Newbourne N S	Willard Pollard	Adelaide Vienott
May 17	Jacob Plant	62	2	0	N Conc'd Vt	M	W	S	Laborer	Canada	Canada	Ambrose Plant	Mary Nedeau
May 28	William Geo Smith			1	Plymouth	M	W		U S Army	Taunton Mass	Lincoln	William Smith	Eleanor McIntyre
July 8	Terenty Stakanchuck	65			Unknown	M	W		Woodsman				
July 19	Philomene Beaudoin	84	6	13	Warwick PQ	F	W	W	None	Canada	Unknown	Charles Brochue	Unknown
July 25	Lillian Mable Blake	78	3	17	Denmark Me	F	W	W	None			G Austin Wentworth	Louisa M Blake
Aug 2	Bertha May Gannon	78	6	25	Newport Vt	F	W	W	None	Unknown	Waterford Vt	Lafayette Buck	Mary Jane Ide
Aug 16	Hugh McIsaac	73			Not known	M	W	S	Lumberman	Not known	Not known	Not known	Not known
Oct 1	Thomas Edward Lee	64	1	4	Lowell Mass	M	W	M	Druggist	Not known	Not known	Thomas Lee	Not known
Oct 1	Elsie Cayes Sidney	55	6	15	Plymouth	F	W	M	Housewife	Canada	Andover Mass	Nathaniel Cayes	Marcia Ann Elkins
Oct 17	Charles Bouchard	51	8	28	St Reg Can	M	W	S	Woodsman	Canada	Canada	Alex Bouchard	Mary McCloud
Nov 2	Eldon Geo LeGay	63	10	25	M Pleas't NS	M	W	S	Foreman	Nova Scotia	Nova Scotia	Henry LeGay	Rebecca Wilkie

I hereby certify that the above returns are correct, according to the best of my knowledge and belief,

ARCHIBALD FERGUSON, Town Clerk.

REPORT

of an audit and examination

of the accounts

of the

TOWN OF LINCOLN

made by the

DIVISION OF MUNICIPAL ACCOUNTING

State Tax Commission

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

February 18, 1946

Board of Selectmen

Lincoln, New Hampshire

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Lincoln for the fiscal year ended December 31, 1945, which was made by the Division of Municipal Accounting of the State Tax Commission in accordance with the vote of the town. Exhibits and Schedules as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the audit and examination were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and the Municipal Court.

FINANCIAL STATEMENTS

Balance Sheet - December 31, 1945

A balance sheet, as of December 31, 1945, has been prepared and is presented in town report.

Change in Financial Condition:

As shown in Town Report, the fiscal year of 1945 ended with a Net Debt of $46,590.47, as compared to a Net Surplus of $18,871.76 at the close of 1944, indicating a change in financial condition during 1945 of $65,462.23. This resulted principally from the issuance of water bonds and a net budget deficit. The change in financial condition of the town during the year may be summarized as follows:

Net surplus, December 31, 1944	$18,871.76	
Net debt, December 31, 1945	46,590.47	
Change in financial condition		$65,462.23

Analysis of Change

Losses

Water bonds issued	$35,000.00		
Net budget deficit	30,506.63		
Use of surplus cash to reduce amount of 1945 tax levy	1,479.91		
		$66,986.54	

Gains

Bonds retired	$ 1,500.00		
Other items	24.31		
		$ 1,524.31	
			$65,462.23

Comparative Statements of Appropriations and Expenditures, Estimated and Actual Revenues

Comparative statements of appropriations and expenditures estimated and actual revenues for the fiscal year ended December 31 1945, are presented in Town report. As indicated by the budget summary, a net overdraft of appropriations of $30,843.78, less an excess of actual over estimated revenue of $337.15, resulted in a net budget deficit of $30,506.63. It is noted that the large amount of overdrafts was occasioned principally by water works construction, purchase of new equipment and retirement of bonds.

Summary of Receipts and Expenditures

A summary of receipts and expenditures for the fiscal year ended December 31, 1945, made up in accordance with the uniform classification of accounts, is included in Town Report.

Ten Year Statements of Indebtedness, Valuation and Taxes

Summarized statements of Indebtedness, Valuation and Taxes, covering a ten year period, prepared from reports on file in the office of the Tax Commission, are presented in Town Report.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of December 31, 1945, is indicated in Town Report.

TAX ACCOUNTS

Tax warrants for the levies of 1945, 1944, 1943, 1942 and previous years were examined. Summaries indicating the activity in these accounts for the fiscal year ended December 31, 1945, are presented in Town Report.

TOWN CLERK

The accounts and records of the Town Clerk were examined and audited. All funds received by the Clerk on account of the issuance of motor vehicle permits, dog licenses, business licenses and for filing fees were properly accounted for through remittances to the Treasurer.

GENERAL COMMENTS

When the budget for 1946 is made up, it would be well to consider the current deficit of $7,090.47 which existed at the close of 1945. This is arrived at as follows:

Total current liabilities	$10,450.00
Total assets	3,359.53
Current deficit	$ 7,090.47

The accounts and records of all town officials were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Lincoln for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler, Auditor; Alan R. Matthews, Sidney S. Frissell, Accountants.

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 18, 1946

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Lincoln for the fiscal year ended December 31, 1945, and found them to be in good order. In our opinion the Exhibits and Schedules included herewith present a correct statement of the financial condition of the Town and the results of operations for the fiscal year ended December 31, 1945.

Respectfully submitted,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler, Auditor; Alan R. Matthews, and Sidney S. Frissell, Accountants.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

February 18, 1946.

The School Board
Lincoln School District
Lincoln, New Hampshire

Gentlemen:

In accordance with the request of the District an audit and examination of the accounts for the fiscal year ended June 30, 1945, has been made by this Division, a report of which is submitted herewith. Schedules as hereafter listed are included as part of the report.

Comparative Balance Sheets for the fiscal years ended June 30, 1944 and June 30, 1945, presented in Schedule A, indicate a decrease in Net Debt during the year of $2,451.44.

Receipts and Expenditures summarized in accordance with the uniform classification of accounts are shown in Schedule B. Proof of the Treasurer's balance as of June 30, 1945, is indicated in Schedule B-1.

The accounts and records examined were found to be in good condition and in accordance with the prescribed methods.

Yours very truly,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler, Auditor; Alan R. Matthews, Accountant.

February 18, 1946

CERTIFICATE OF AUDIT

We hereby certify that the accounts and records of the Lincoln School District have been examined and audited for the fiscal year ended June 30, 1945. In our opinion the Schedules included in the report present a correct statement of the assets and liabilities and financial transactions of the School District for the period under review.

Respectfully submitted,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler, Auditor; Alan R. Matthews, Accountant.

BONDED INDEBTEDNESS

The bonded debt of the school district on June 30, 1945, amounted to $10,000.00, representing the outstanding balance of a bond issue of $20,000.00 dated January 1, 1936. The bonds mature at the rate of $1,000.00 a year until January 1, 1955, when the final maturity occurs.